

Exhibit L

LAW FIRMS --- PAGE 1

Ranked by number of lawyers¹

Rank (Prior rank)	Company name Address Website / Phone	Year established in Hawaii	Lawyers Partners	Associates	Some specialty areas	Top executive(s) Title Email
1 (1)	Cades Schutte 1000 Bishop St., Ste. 1200, Honolulu, HI 96813 cades.com / (808) 521-9200	1922	71	DND	Fiduciary: trust; civil litigation, insurance/insurance, real estate, corporate, tax	Rhonda Griswold, Grace Nihai Kido, Kelly LePorte, Marc Rousseau: Partners; cades@cades.com
2 (2)	Goodall Anderson Quinn & Seifel 1099 Alakoa St., Ste. 1800, Honolulu, HI 96813 goodall.com / (808) 547-8500	1979	61	DND	Litigation, real property, banking, tax, labor/employment, environmental	Peter Kashiwa: Managing Partner; pkashiwa@goodall.com Carol Spivey: COO; cspivey@goodall.com Kimberly Manning: Dir. of HR/IT; kmanning@goodall.com
3 (3)	Carlsmith Bell 1001 Bishop St., Ste. 2200, Honolulu, HI 96813 carlsmith.com / (808) 523-2500	1957	60	DND	Real estate/land use; tax; corporate/insurance; environmental; banking	Karl Kobayashi: Chair of Firm; NA Michelle Imata: Managing Partner; imata@carlsmith.com
4 (4)	Alston Hunt Floyd & Ing 1001 Bishop St., Ste. 1800, Honolulu, HI 96813 ahfi.com / (808) 524-1900	1921	57	\$300 - \$895	Commercial litigation, personal injury, real property, health care, labor	Paul Alston: President; palston@ahfi.com William Hunt: Managing Dir.; whunt@ahfi.com
5 (5)	Legal Aid Society of Hawaii 224 Bethel St., Honolulu, HI 96813 legalsaidhawaii.org / (808) 536-4302	1950	35	NA	Family law, probate, domestic, housing, fair housing, consumer law	M. Naland Fujimori Kabra: Exec. Dir.; nalfujim@lsahawaii.org
6 (6)	McCorriston Miller Mukai MacKinnon 500 Ala Moana Blvd., 4th Floor, Honolulu, HI 96813 mlm.com / (808) 529-7300	1989	35	DND	Real estate, litigation, appellate practice, constitutional law, environmental	Randall Sakumoto: Managing Partner; sakumoto@mlm.com
7 (7)	Ashford & Wriston 1099 Alakoa St., Ste. 1400, Honolulu, HI 96813 ashfordwriston.com / (808) 539-0400	1955	32	\$250 - \$325	Real property, civil litigation, business, tax, health/insurance services, health	Kevin Herring: Managing Partner; NA
8 (NR)	Kobayashi Sugita & Gods 999 Bishop St., 26th Floor, Honolulu, HI 96813 ksglaw.com / (808) 535-6700	1971	31	DND	Complex litigation, commercial, construction, corporate, real estate	Joseph Stewart: Managing Partner; NA Wendell Fuji: Managing Partner; NA
9 (9)	Cass Lombardi & Petri 737 Bishop St., Ste. 2500, Honolulu, HI 96813 casslombardi.com / (808) 547-5400	1988	26	\$255 - \$475	Real estate, business, tort, bankruptcy, collections, commercial litigation	Dennis Lombardi: Dir. & President; NA Lauren Sharkey: Managing Dir.; lsharkey@casslombardi.com
10 (12)	Watanabe Ing 999 Bishop St., 23rd Floor, Honolulu, HI 96813 wik.com / (808) 544-8300	1971	25	DND	Asia Pacific consulting, banking, real estate, commercial litigation	J. Douglas Ing: Partner; douglas@wik.com
10 (10)	Ayabe Choog Nishimoto Sia & Nakamura 1003 Bishop St., Ste. 2500, Honolulu, HI 96813 hawaiiadvocate.com / (808) 537-8119	1963	25	DND	Aviation, commercial litigation, employment, motor vehicle, personal injury	Sidney Ayabe: Managing Partner; aidney.ayabe@hawaiiadvocate.com
10 (10)	Torkelson Katz Moore Hetherington & Harris 700 Bishop St., 15th Floor, Honolulu, HI 96813 torkelson.com / (808) 523-6000	1947	25	\$300 - \$480	Labor/employment, corporate, litigation, health care, securities, real estate	J. George Hetherington: President; NA
13 (12)	Rush Moore 737 Bishop St., Ste. 2400, Honolulu, HI 96813 mrhawaii.com / (808) 521-0400	1946	23	DND	Civil litigation, real estate, public utilities, business organization, estate planning	David Shibata: Managing Partner; NA Stephen Mau: Partner; NA
14 (12)	Bays Lung Rose & Holma 1099 Alakoa St., 18th Floor, Honolulu, HI 96813 ingohawaii.com / (808) 523-9000	1986	22	\$275 - \$475	Complex construction, real estate/business litigation, business transactions	Ryan Engle: Partner; NA Bruce Voss: Partner; NA
14 (8)	Damon Kay Wong Kupchak Hasteri 1003 Bishop St., Ste. 1800, Honolulu, HI 96813 hawaiiadvocate.com / (808) 531-9031	1963	22	\$250 - \$400	Business, real estate, land use, construction, litigation, estates, creditor's rights	Keoneth Kupchak: President; kku@hawaiiadvocate.com Michael Yoshida: VP; my@hawaiiadvocate.com Christine Kubota: Secretary; ckubota@hawaiiadvocate.com
16 (12)	Clay Chapman Iemura Pulice & Norvell 700 Bishop St., Ste. 2100, Honolulu, HI 96813 cpnlaw.com / (808) 535-8400	1977	20	\$250 - \$425	Banking, construction, medical/malpractice, condemnation, real estate	Michael Steiner: Exec. Dir. of Admin.; csteiners@cpnlaw.com Gerald Clay: Dir.; gclay@cpnlaw.com
17 (17)	Cronin Fried Sekiya Kekina & Fairbanks 841 Bishop St., Ste. 800, Honolulu, HI 96813 croninfried.com / (808) 524-1435	1973	19	NA ²	Personal injury	L. Richard Fried Jr.: President; lfried@croninfried.com
18 (18)	O'Connor Playdon & Guben 733 Bishop St., Ste. 2400, Honolulu, HI 96813 opglaw.com / (808) 524-8300	1976	18	DND	Insurance coverage, commercial litigation, bankruptcy, construction	Michael McGuigan: Managing Partner; mguigan@opglaw.com
19 (18)	Bickerton Lee Deng Sullivan 745 Fort Street Mall, Ste. 801, Honolulu, HI 96813 bickerton.com / (808) 599-2811	1989	17	DND	Commercial, business, real estate, consumer choice action, unfair competition	Terence Lee: Managing Partner; lee@bickerton.com
20 (20)	Kesener Umebayashi Bath & Matsunaga 220 S. King St., Ste. 1800, Honolulu, HI 96813 NA / (808) 536-1900	1977	15	DND	General litigation, construction, personal injury, medical malpractice	Robert Kesener: President & Dir.; rkosener@kubom.com
20 (21)	Mart Jones & Wang 1003 Bishop St., Ste. 1500, Honolulu, HI 96813 martjones.com / (808) 536-4900	1945	15	\$780 - \$300	Labor and employment law and employment litigation representing management	Sarah Wang: Managing Partner; swang@martjones.com Barry Mart: Partner; bmart@martjones.com
20 (16)	Stam O'Toole Marcus & Fisher 733 Bishop St., Ste. 1900, Honolulu, HI 96813 stamow.com / (808) 537-5100	1994	15	\$300 - \$500	Real estate, complex commercial litigation, construction litigation, appeals, trusts	Peter Stam: Chairman & President; pstam@stamlaw.com Terence O'Toole: Dir. of Litigation; toole@stamlaw.com Kenneth Marcus: Dir.; kmarcus@stamlaw.com Duane Fisher: Dir.; dfisher@stamlaw.com
22 (21)	Chun Kerr Dodd Beaman & Wong 745 Fort Street Mall, 9th Floor, Honolulu, HI 96813 chunlaw.com / (808) 528-9200	1970	14	\$325 - \$395	Real estate, tax, litigation, general corporate, commercial	Andrew Beaman: Managing Partner; abeaman@chunlaw.com
24 (23)	Lyons Brandt Cook & Hiramatsu 841 Bishop St., Ste. 1800, Honolulu, HI 96813 lbc.com / (808) 524-7030	1977	13	DND	General civil trial practice, insurance, construction, safety, personal injury	George Brandt: Managing Partner; NA
25 (24)	Dubin Law Offices 55 Merchant St., Ste. 3100, Honolulu, HI 96813 dubinlaw.com / (808) 537-7300	1964	12	\$450 - \$350	Civil trial and personal appellate practice	Gary Dubin: Owner; gdubin@dubinlaw.net

Notes: DND: did not disclose; NA: not available; NR: not previously ranked. ¹ Includes partners, associates and of counsel attorneys. ² Cronin Fried Sekiya Kekina & Fairbanks works on a contingency basis and does not charge by the hour. Information supplied by individual companies through surveys. Originally published Jan. 25, 2013.

Revised by Lucy Tibbott
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EXHIBIT "L"

LAW FIRMS -- PAGE 2

Ranked by number of lawyers¹

Rank (Prior rank)	Company name Address Website / Phone	Year established in Hawaii	Lawyers Partners	Hourly fee: Partners Associates	Some specialty areas	Top executive(s) Title Email
26 (24)	Bronster Hoshibata 1003 Bishop St., Ste. 2300, Honolulu, HI 96813 bhawaii.net / (808) 524-5644	1999	11 4	DND DND	Commercial, business, and partnership disputes, securities litigation, financial fraud, asbestos, administrative law, trust/estates	Margery Bronster, John Hoshibata: Sr. Partners: NA Rex Fujichaku, Andrew Pepper: Partners: NA Robert Hatch: Of Counsel: NA
26 (NR)	Motooka & Yamamoto 1000 Bishop St., Ste. 801, Honolulu, HI 96813 mylawoffice.com / (808) 537-7900	1994	11 2	\$225 - \$250 \$200 - \$225	Representation of community associations, delinquency collections, civil litigation, insurance defense	Milton Motooka President milton@mylawoffice.com
26 (24)	Schlack Itt 745 Fort Street Mall, Ste. 1500, Honolulu, HI 96813 schlackitt.com / (808) 523-9040	2003	11 8	DND DND	Real property, business, litigation, ADR, estate and sustainability, environmental, nonprofit organizations, government	Eric Elkind: Managing Member: ekind@schlackitt.com Mark R. Raymond: Member, Derek Kobayashi, Matthew Matsunaga, Jeffrey Piper, Carl Schlack Jr.: Members: mko@schlackitt.com
26 (27)	Tom Petrus & Miller 1104 Bishop St., Ste. 850, Honolulu, HI 96813 tpm-hawaii.com / (808) 797-9893	1994	11 7	\$200 and up \$150 and up	Representation of all members of the construction industry; defense of professionals, insurance coverage, product liability	Richard Miller: Attorney: rml@tpm-hawaii.com Michael Tom: Attorney: mto@tpm-hawaii.com
30 (29)	Coates & Frey 900 Fort Street Mall, Ste. 1400, Honolulu, HI 96813 coatesandfrey.com / (808) 524-4854	1988	10 1	\$275 \$250 - \$270	Divorce/family law: including custody, child support and modification, separation, property division, paternity, civil unions, restraining orders	P. Gregory Frey Managing Attorney pgfrey@coatesandfrey.com
30 (27)	Roeck Luria Hiraoka 841 Bishop St., Ste. 800, Honolulu, HI 96813 rlhawaii.com / (808) 538-7500	1988	10 3	DND DND	Aviation, bad faith, civil, commercial, construction, defects, contract disputes, directors/officers, employment law, insurance coverage counseling	Keith Hiraoka: Managing Partner: khiraoka@rlhawaii.com Arthur Roeck: Sr. Partner: aroeck@rlhawaii.com April Luria: Partner: aluria@rlhawaii.com
32 (31)	Chee, Markham & Feldman 1901 Bishop St., Ste. 1000, Honolulu, HI 96813 NA / (808) 523-0111	1985	9 8	DND DND	Civil and commercial litigation; arbitration and mediation; real estate, construction; product liability, aspartame and personal injury	Kevin Chee: Managing Partner: kchee@cheemarkham.com Byron Feldman: Partner: bfeldman@cheemarkham.com Gregory Markham: Partner: gmarkham@cheemarkham.com
32 (31)	Fukunaga Matsuyoshi Hershey & Ching 841 Bishop St., Ste. 1200, Honolulu, HI 96813 fmhc-law.com / (808) 533-4300	1992	9 5	DND DND	Civil litigation, products liability, toxic torts, personal injury, insurance law, construction law, health care law, commercial litigation	Wesley Ching: Partner: wch@fmhc-law.com Kenneth Fukunaga: Partner: NA Jerold Matsuyoshi: Partner: jhm@fmhc-law.com
32 (NR)	Ogawa Lau Nakamura & Jew 707 Richmond St., Ste. 600, Honolulu, HI 96813 olnaw.com / (808) 533-2888	1978	9 4	\$200 - \$350 \$150 - \$200	Real property, condominium, construction, insurance, surety, liability, family law, commercial/personal injury litigation, estate planning/probate	Roy Ogawa: President/Director: rogawa@olnaw.com A. Debbie Jew: VP/Director: djew@olnaw.com Jeffrey Lau: Partner: jlu@olnaw.com
35 (31)	Berger & Jones 1100 Alakea St., 20th Floor, Honolulu, HI 96813 berger-jones.com / (808) 550-4990	2002	8 2	\$300 - \$350 \$200 - \$250	Criminal defense and litigation in business, family law, wills and trusts, real estate, personal injury	Bruce Berger: Law Partner: libb@bergerjones.com Ward Jones: Law Partner: wj@bergerjones.com
35 (31)	Burke McPherson Borden & Estes 119 Merchant St., Ste. 200, Honolulu, HI 96813 bmbe-law.com / (808) 523-4833	1980	8 4	DND DND	Construction/commercial/construction litigation; corporate/commercial/general business; insurance law, personal injury, professional liability	Howard McPherson: Partner: hmcp@bmbe-law.com William Borden: Partner: lborden@bmbe-law.com James Estes: Partner: jestes@bmbe-law.com
35 (31)	Dwyer Schraff Meyer Grant & Green 900 Fort St. Mall, Ste. 1800, Honolulu, HI 96813 dwyerlaw.com / (808) 524-8000	1978	8 5	DND DND	Litigation, real property, intellectual property	John Dwyer Jr. President jdwyer@dwyerlaw.com
35 (31)	Tsugawa Biehl Lau & Muzzi 1132 Bishop St., Ste. 2400, Honolulu, HI 96813 tblaw.us / (808) 531-0400	2005	8 4	\$325 - \$350 \$210 - \$275	General business and corporate law; construction and other civil litigation; commercial financing; lender servicing and workouts	Michael Biehl: Partner: mbiehl@tblaw.us Alan Lau: Partner: alau@tblaw.us Christopher Muzzi: Partner: cmuzzi@tblaw.us
39 (39)	Bandet Fidek, Attorneys at Law 1001 Bishop St., Ste. 710, Honolulu, HI 96813 bandetfidek.com / (808) 524-0544	1974	7 3	DND DND	Business, corporate, real estate, estate planning, commercial litigation	Edward Bandet: President: NA Jay Fidek: fidek@fidek.net Yuriko Sugimura: Ofc.: bsyore@bandetfidek.com
39 (NR)	Tom Oulipit Chee & Watts 841 Bishop St., Ste. 2125, Honolulu, HI 96813 NA / (808) 526-3211	2012	7 7	DND DND	Real property transactions, foreclosures/development, condominium and community association law, voluntary/involuntary lease-to-own conversions	David Chee Managing Partner NA
39 (NR)	Yamamoto Celisano 1099 Alakea St., Ste. 2100, Honolulu, HI 96813 yehawaii.com / (808) 540-4500	2008	7 4	DND DND	Energy law, public utility law, telecommunications law, real estate and finance law, corporate and business law	Dean Yamamoto info@yehawaii.com
42 (41)	Gelber Gelber & Ingersoll 745 Fort Street Mall, Ste. 1400, Honolulu, HI 96813 gelberlawyers.com / (808) 524-0155	1974	6 4	DND DND	Business and commercial litigation; corporate and tax matters; business and insolvency law; real estate transactions; estate planning	Don Jeffrey Gelber President NA
42 (38)	Char Hamilton Yoshida & Shimomoto 737 Bishop St., Ste. 2100, Honolulu, HI 96813 charhamilton.com / (808) 234-9119	1979	6 3	DND DND	Family law, estate insurance, business transactions, government affairs, immigration	Geoffrey Hamilton: Dir.: NA Gerald Yoshida: Dir.: NA Paul Shimomoto: Partner: NA
42 (41)	Kawashima Lorusao 745 Fort St., Ste. 800, Honolulu, HI 96813 NA / (808) 275-0300	2005	6 4	DND DND	Commercial litigation, professional malpractice disputes, professional liability, insurance defense, health care, employment, construction litigation	James Kawashima Managing Partner jkawashima@kllaw.com
42 (41)	Sterling & Tucker 820 Kalia St., 4th Floor, Honolulu, HI 96813 sterlingandtucker.com / (808) 531-5391	1981	6 8	DND DND	Estate planning, trust administration, probate, Medicaid planning, VA long-term care benefits planning, guardianship, conservatorship	Michelle Tucker Founder mich@sterlingandtucker.com
46 (41)	Badger Arakaki 900 Fort St. Mall, Ste. 1140, Honolulu, HI 96813 badgerarakaki.com / (808) 566-0855	2006	6 2	DND DND	Business, real estate, and construction disputes, landlord/tenant law, collection law, catastrophic personal injuries	Scott Arakaki: Member: sarakaki@badgerarakaki.com Robert Badger Jr.: Member: rbj@badgerarakaki.com
46 (45)	Cain & Herren 2141 W. Vineyard St., Wailuku, HI 96793 cainandherren.com / (808) 242-9350	2006	5 2	\$275 \$200	Bankruptcy, family, criminal, contract, trust, probate, loan modification	David Cain: Dir.: dcain@cainandherren.com Beard Herren: Dir.: bherren@cainandherren.com
46 (38)	Koshiba Price Gruenauer & Mau 1003 Bishop St., Ste. 2600, Honolulu, HI 96813 koshibalaw.com / (808) 523-3400	1970	5 3	DND DND	Business, labor, litigation	James Koshiba Managing Partner jkoshiba@koshibalaw.com
46 (46)	Law Offices of Marvin S.C. Dang P.O. Box 4109, Honolulu, HI 96812 marvindanglaw.com / (808) 521-8521	1981	5 1	DND DND	Creditor's rights, collections, foreclosures, bankruptcy, real estate law, lobbying, government relations, legislation, estate planning, probate	Marvin Dang Managing Member mdang@obba.net
50 (NR)	Cox Fricks 500 Ala Moana Blvd., Ste. 3-409, Honolulu, HI 96813 cfricks.com / (808) 585-9440	2011	4 2	DND DND	Courtroom trial practice, commercial litigation, white-collar criminal defense, personal injury	Joshua Cox: Partner: jcox@cfricks.com Robert Fricks: Partner: rfricks@cfricks.com

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